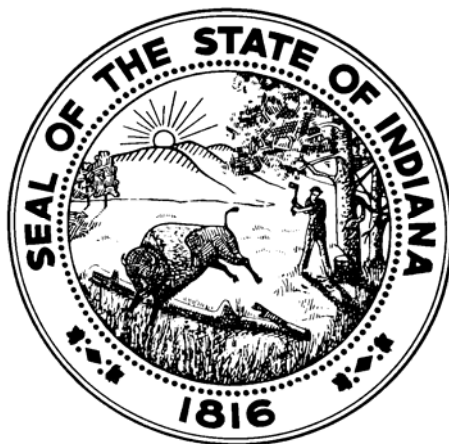


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 130  
SEYMOUR, INDIANA

January 1, 2004 to December 31, 2004





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## OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Gerald Coleman Mary DePrez Joel Silverman	01-06-02 to 02-29-04 03-01-04 to 01-09-05 01-10-05 to 01-11-09
Branch Manager	Barbara J. Taulman	01-01-04 to 12-31-06



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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 130 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Financial records presented for examination were incomplete and not reflective of the activity for the entire year. Records were not presented for Collections and Distributions that were processed on the System Tracking and Record Support (STARS) computer system for the period July 19, 2004 to December 31, 2004.

Because of the restriction on our examination as discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on whether the schedule referred to above presents fairly, in all material respects, the cash transactions of the State Bureau of Motor Vehicles Commission License Branch Number 130 for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

March 21, 2006

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 130  
SEYMOUR, INDIANA  
SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
January 1, 2004 to December 31, 2004

	<u>Amount</u>
Collections:	
Registrations	\$ 2,809,892
Titles	465,438
Drivers licenses	96,479
Watercraft	226,582
Miscellaneous	<u>635</u>
Total	<u><u>\$ 3,599,026</u></u>
Distributions:	
State fees	\$ 1,454,119
County tax	1,809,141
Commission fees	<u>335,766</u>
Total	<u><u>\$ 3,599,026</u></u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 130  
SEYMOUR, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 130  
SEYMOUR, INDIANA  
STATISTICAL INFORMATION  
January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Quantity</u>
Vehicle registrations:	
Passenger	14,435
Motorcycle	661
RV (housecar)	398
Light truck	8,033
Other truck	322
Farm truck	324
Tractor	94
Trailer	2,856
Semitrailer	717
School and church bus	37
Other bus	6
Other	<u>55</u>
Total vehicle registrations	<u><u>27,938</u></u>
Drivers licenses and permits:	
Drivers licenses/learners permits	4,080
CDL licenses/CDL permits	359
Placards	470
Other	<u>2,537</u>
Total drivers licenses and permits	<u><u>7,446</u></u>
Titles:	
Vehicles	8,688
Watercraft	<u>80</u>
Total titles	<u><u>8,768</u></u>
Total watercraft registrations	<u><u>3,971</u></u>



STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 130  
SEYMOUR, INDIANA  
EXAMINATION RESULT AND COMMENT

COMPUTER OUTPUT

The State Bureau of Motor Vehicles Commission License Branch Number 130 (Branch) was the first to implement the new System Tracking and Record Support (STARS) computer system. No records were presented to provide information to audit the transactions processed in STARS.

Public records, financial statement information and supporting information generated through a computer system should be printed out on paper, printed to disk or maintained on-line at the end of each reporting year and retained for audit. Information must be maintained in a manner that will allow access for audit and public inquiry on equipment of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Page 16:5)

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 130  
SEYMOUR, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on March 21, 2006, with Barbara J. Taulman, Branch Manager. Our examination disclosed no material items that warrant comment at this time.